



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION 10  
1200 Sixth Avenue  
Seattle, Washington 98101

Neil T.  
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Reply to  
Attn of: HW-113

DEC 16 1993

MEMORANDUM

SUBJECT: Cost Audit--Colbert Landfill (Site 01)

FROM: Kathryn M. Davidson, Chief  
Program Management Branch

TO: Don Larsen, Chief  
Comptroller Branch

Recently, a Certified SCORES Cost Summary Report was prepared by the Finance Section, at the request of the Cost Recovery Team, for annual billing purposes for the Colbert Landfill site. While preparing the report, the Finance Section routinely queried the SCORES system and became aware that it appears that considerably more dollars have been recovered from the PRPs than have been expended by EPA. Further investigation by the Finance Section and the Cost Recovery Team revealed an absence of certifiable documentation to support certain costs that have been billed and recovered from the primary PRP, Spokane County.

In view of the foregoing, it is requested a complete cost audit for the Colbert Landfill site (01) be accomplished for all costs from day one (10/01/80) through FY 92. (The current billing period is for FY 91/92.) Once the audit is completed, a decision, in consultation with the program, ORC, and finance, will be made on how to proceed with further annual billings in consideration of any excess cost recovery that may exist. It is requested this audit be given a relatively high priority, consistent with currently requested SCORES summaries for billing purposes at other sites.

cc: Neil Thompson  
Cynthia Mackey

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